## TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE Transcriber's Office

January 12, 2000 LB 505, 1035

ago. We've been using that phrase ever since and, in fact, I am not sure I recite that language newly in this language, but it is our...it is our way of referring to the cigarette tax. There is a use tax and this is, in this case, I think it's like a relationship to the use tax and it is called a privilege tax.

SENATOR BAKER: I appreciate the answer and I, like Senator Tyson, really enjoy serving with Senator Landis because he generally leads you along a path and gives you the answers and why as an explanation, I appreciate that. I just...caught my eye when we have a special privilege tax and I know that it does...has existed but I had not seen it before. Back to the real discussion. Alternatives, I really feel education. We have to realize that it is illegal for a person 18, under 18 years of age to purchase tobacco products now. Senator Stuhr, and I cosigned the bill with her, LB 1035, increases the penalties for possession of tobacco in underage children, under age 18. I think if we really want to get serious about it that the tax isn't going to curtail kids starting to smoke. There is peer pressure and so on. We need to educate them. If we want to do engineering...

PRESIDENT MAURSTAD: One minute.

SENATOR BAKER: ...or social...socially engineer behavior then maybe we'd want to look at increasing the penalties as we have with minors in possession and driving under the influence and some of those, continue to adjust that. I think that is probably another area we can work on, make the penalties more severe and that would also have some effect on it. With that, I think I will yield the rest of my time back to the Chair and see what else is said. Thank you.

PRESIDENT MAURSTAD: Thank you, Senator Baker. Further discussion on AM2018 of LB 505, Senator Janssen.

SENATOR JANSSEN: Thank you, Mr. Lieutenant Governor, members of the Legislature. Thank you, Senator Landis, for your concerns about the problem of juvenile smoking. I had a brother that was a very heavy smoker for many years. He finally gave up the habit, and I asked him one day, I said, when did you start smoking? Well, he said, I started stealing them from Dad when I